

Daniel P. Amos
President

Joey M. Loudermilk
Treasurer



Aflac Incorporated
Political Action Committee

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David L. Pringle
Secretary

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November 13, 2012

Christopher Morse
Senior Campaign Finance Analyst
Reports Analysis Division
Federal Election Commission
999 E Street, NW
Washington, D.C. 20463

RE: AFLAC PAC September 2012 Monthly Report

Dear Mr. Morse:

We are responding to your letter dated October 18, 2012 requesting additional information regarding certain items on AFLAC PAC's September 2012 monthly report. The following provides such information, as per your conversation with Jennifer Thomas at Skedden Arps, the reports analyst that prepares our reports.

1. The contributions from Paul Amos listed on Schedule A of AFLAC PAC's report were not from one individual, but rather reflected contributions from two individuals with the same name, a grandfather and grandson. One of the individuals inadvertently had a default position listed for his contribution, which caused the confusion. We have since updated the system to reflect that the elder Paul Amos is retired and to reflect his grandson as Paul Amos, II. They did not make excessive contributions to AFLAC PAC. Rather, the total contributions made from January 1, 2012 through August 31, 2012 to AFLAC PAC by Paul Amos, Senior was [insert amount] and by Paul Amos, II was [insert amount]. We have filed a Form 99 to provide a narrative response regarding this issue.

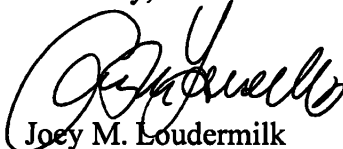
2. The contribution from AFLAC PAC to Friends of Sherrod Brown on 4/25/08 has been re-designated for the 2012 primary since Mr. Brown did not run in the 2008 general election. We have filed an amendment reflecting this re-designation. However, your letter indicates that both the contribution on 5/10/12 and 8/22/12 were both for the 2012 primary, when both were correctly reported as being for the 2012 general election. Thus, there were no excessive contributions to this candidate.

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3. AFLAC PAC made a \$2,500 contribution to Friends of Rosa DeLauro on 8/22/12 for the 2012 primary election. Since the primary had already passed, AFLAC PAC re-designated this contribution from the primary to the general election on 10/5/12 (check #9683). We have filed an amendment reflecting such re-designation.

Please contact us if you have any additional questions.

Sincerely,


Joey M. Loudermilk
Treasurer

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Federal Election Commission
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